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December 8, 2008

RECORDATION NO. 27749 FILED

DEC 08 '08 -5 05 PM

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, D.C. 20423

SURFACE TRANSPORTATION BOARD

Dear Ms. Quinlan:

Enclosed for recording with the Surface Transportation Board is a Memorandum of Assignment of Lease dated 12/1/08 including the following parties and railroad equipment:

Assignor: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue, #700
Minnesota, MN 55402

Lessee: Cemex, Inc.
840 S. Gessner Road, Suite 1400
Houston, TX 77024

Equipment: 64, 2300 cf Open-top Hoppers
WRRRC 355-423, NI

Please record this agreement as a primary document. The filing fee of \$41 is enclosed.
Summary: Memorandum of Assignment of Lease dated 12/1/08 between Midwest Railcar Corporation as Assignor, Wells Fargo Equipment Finance, Inc. as Assignee, and Cemex, Inc. as Lessee including 64, 2300 cf Open-top Hoppers, WRRRC 355-423, NI.

Sincerely,



Mary Ann Oster
Research Consultant

FROM :

FAX NO. :

Dec. 09 2008 05:06AM P3

RECORDATION NO. 27749 FILED

DEC 08 '08 -5 05 PM

SURFACE TRANSPORTATION BOARD

MIDWEST RAILCAR CORPORATION

MEMORANDUM OF ASSIGNMENT OF LEASE

between

MIDWEST RAILCAR CORPORATION
("ASSIGNOR")

and

WELLS FARGO EQUIPMENT FINANCE, INC.
("ASSIGNEE")

December 1, 2008

MEMORANDUM OF ASSIGNMENT OF LEASE

This Memorandum of Assignment of Lease is hereby entered into as of this 1st day of December, 2008 by and between Wells Fargo Equipment Finance, Inc., a Minnesota corporation ("Assignee"), and Midwest Railcar Corporation, an Illinois corporation ("Assignor").

WITNESSETH:

The Assignor hereby sells, assigns, transfers and sets over unto Assignee, all of the Assignor's right, title, interest and obligations in and to the Lease of Sixty-Four (64) 2300 c.f. rapid discharge aggregate open top hoppers as evidenced by that certain Schedule No. 14 dated July 19, 2007 between Cenex, Inc. (as "Lessee") and Assignor (as Lessor, by way of assignment from C.I.T. Leasing Corporation) and any other Exhibits or Schedules thereto (together, the "Lease") and all rents and other sums due thereunder, and all proceeds therefrom with respect to those certain railcars identified on the attached Schedule "A" hereto (the "Railcars"), and all rents, renewal rents, proceeds of settlement for the Railcars which are lost, destroyed or damaged beyond repair and all other sums due and to become due under and pursuant to or by reason of the Lease, including but not limited to, any and all subleases of the Railcars.

Capitalized terms not defined herein shall have the meanings ascribed to them in the Agreement. This Memorandum of Assignment of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but together only one Memorandum of Assignment of Lease.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

WELLS FARGO EQUIPMENT FINANCE, INC.
as Assignee

By: [Signature]
Name: Isabel Barrera
Title: Asst

MIDWEST RAILCAR CORPORATION
as Assignor

By: [Signature]
Name: Richard M. Murphy
Title: President & CEO

STATE OF MINNESOTA)
) ss.
COUNTY OF HENNEPIN)

On this 8th day of DECEMBER 2008, before me personally appeared JACQUELINE BARALIGAN to me personally known, who being by me duly sworn, says that he is the ASSISTANT VICE PRES. of WELLS FARGO EQUIPMENT FINANCE, INC., that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

NOTARY PUBLIC: Michelle E. Larson

My commission expires: 1/31/2010

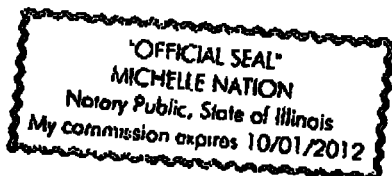


STATE OF Illinois)
) ss.
COUNTY OF Madison)

On this 4th day of December 2008, before me personally appeared Richard Murphy, to me personally known, who being by me duly sworn, says that he is the President & CEO of MIDWEST RAILCAR CORPORATION, that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

NOTARY PUBLIC: [Signature]

My commission expires: 10-1-2012



SCHEDULE "A"
To Memorandum of Assignment of Lease

SCHEDULE OF RAILCARS**Units of Equipment leased to Cemex, Inc.**

<u>Unit</u> <u>Count</u>	<u>AAR Reporting</u> <u>Marks</u>	<u>Unit</u> <u>Count</u>	<u>AAR Reporting</u> <u>Marks</u>
1	WRRC 355	33	WRRC 389
2	WRRC 356	34	WRRC 390
3	WRRC 357	35	WRRC 391
4	WRRC 358	36	WRRC 393
5	WRRC 359	37	WRRC 394
6	WRRC 360	38	WRRC 395
7	WRRC 361	39	WRRC 396
8	WRRC 362	40	WRRC 397
9	WRRC 363	41	WRRC 398
10	WRRC 364	42	WRRC 399
11	WRRC 365	43	WRRC 400
12	WRRC 366	44	WRRC 401
13	WRRC 367	45	WRRC 402
14	WRRC 368	46	WRRC 403
15	WRRC 369	47	WRRC 404
16	WRRC 370	48	WRRC 405
17	WRRC 371	49	WRRC 407
18	WRRC 372	50	WRRC 409
19	WRRC 373	51	WRRC 410
20	WRRC 374	52	WRRC 411
21	WRRC 375	53	WRRC 412
22	WRRC 377	54	WRRC 413
23	WRRC 378	55	WRRC 414
24	WRRC 379	56	WRRC 415
25	WRRC 380	57	WRRC 416
26	WRRC 381	58	WRRC 417
27	WRRC 382	59	WRRC 418
28	WRRC 383	60	WRRC 419
29	WRRC 384	61	WRRC 420
30	WRRC 385	62	WRRC 421
31	WRRC 387	63	WRRC 422
32	WRRC 388	64	WRRC 423